

Panaji, 14th December, 2017 (Agrahayana 23, 1939)

SERIES I No. 37

# OFFICIAL GOVERNMENT OF GOA GAZETTE

PUBLISHED BY AUTHORITY

## NOTE

There is one Extraordinary issue to the Official Gazette, Series I No. 36 dated 07-12-2017 namely:—

Extraordinary dated 08-12-2017 from pages 1823 to 1824 from Department of Finance, Notification No. 5-4-2017-Fin(DMU) regarding Market Borrowing Programme.

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## GOVERNMENT OF GOA

## Department of Finance

Office of the Commissioner of Commercial Taxes

## Order

CCT/26-2/2017-18/4269

In exercise of the powers conferred by sub-section (2) of section 4 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act"), the Commissioner of State Tax hereby specifies that for implementing the provisions of the said Act and the rules made thereunder, the State shall be divided into the following (eight)

wards comprising of the areas of taluka/s stated against each of them:—

- |                        |  |
|------------------------|--|
| (i) Panaji Ward        | Taluka of Tiswadi                          |
| (ii) Margao Ward       | Talukas of Salcete and Canacona            |
| (iii) Ponda Ward       | Taluka of Ponda                            |
| (iv) Mapusa Ward       | Taluka of Bardez                           |
| (v) Vasco-da-Gama Ward | Taluka of Ward Mormugao                    |
| (vi) Bicholim Ward     | Talukas of Bicholim and Satari             |
| (vii) Curchorem Ward   | Talukas of Quepem, Sanguem and Dharbandora |
| (viii) Pernem Ward     | Taluka of Pernem                           |

(2) The Headquarters including the registration cell attached thereto shall have the jurisdiction over the entire State.

(3) The Deputy Commissioners of State Tax, State Tax Officers, Assistant State Tax Officers and State Tax Inspectors, posted/deputed at the Ward Offices/Headquarters or for the time being holding the respective posts shall, unless otherwise directed, exercise their jurisdiction as mentioned above.

(4) The Deputy Commissioners, in charge of the Enforcement Cells, North/South, shall continue to exercise jurisdiction as specified in Orders issued in this regard from time to time.

*Dipak M. Bandekar*, Commissioner of State Tax.

Panaji, 11th December, 2017.



## Department of Industries

### Order

3/3/98-IND-Part-III/353

Ref.: 1) Order No. 3/3/98-IND-Part-III dated 08-12-2016.

2) Order No. 3/3/98-IND-Part-III dated 20-07-2017.

*Sub.:* Preferential Purchase Scheme—Purchase of products manufactured by local S.S.I. Units through rate contract.

Pursuant to the Government Order dated 20-07-2017 referred above, the validity of the Order dated 10-12-2017 mentioned in the aforesaid Order is hereby extended for further period of three (3) months i.e. 11-12-2017 to 31-03-2018 towards the item viz. Paints, Mattresses, Wooden Furniture and Sodium Hypochloride, or till the new rates are notified whichever is earlier.

This issues with the concurrence of Finance Department vide their U. O. No. Fin. (Exp.) No. 1400044474 dated 30-11-2017.

By order and in the name of the Governor of Goa.

*A. S. Mahatme*, Under Secretary (Industries).

Porvorim, 11th December, 2017

## Department of Law & Judiciary

Legal Affairs Division

### Notification

10/8/2017-LA/183 (c)

The Enemy Property (Amendment and Validation) Act, 2017 (Central Act No. 3 of 2017), which has been passed by Parliament and assented to by the President on 14-03-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 14-03-2017, is hereby published for the general information of the public.

*Julio Barbosa Noronha*, Joint Secretary (Law).

Porvorim, 16th October, 2017.

## THE ENEMY PROPERTY (AMENDMENT AND VALIDATION) ACT, 2017

AN

ACT

*further to amend the Enemy Property Act, 1968 and the Public Premises (Eviction of Unauthorised Occupants) Act, 1971.*

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Enemy Property (Amendment and Validation) Act, 2017.

(2) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 7th day of January, 2016.

2. *Amendment of section 2.*— On and from the date of commencement of the Enemy Property Act, 1968 34 of 1968. (hereinafter referred to as the principal Act), in section 2,—

(i) in clause (b),

(I) for the words “an enemy subject”, the words “an enemy subject including his legal heir and successor whether or

not a citizen of India or the citizen of a country which is not an enemy or the enemy, enemy subject or his legal heir and successor who has changed his nationality" shall be substituted and shall always be deemed to have been substituted;

(II) for the words "an enemy firm", the words "an enemy firm, including its succeeding firm whether or not partners or members of such succeeding firm are citizen of India or the citizen of a country which is not an enemy or such firm which has changed its nationality" shall be substituted and shall always be deemed to have been substituted;

(III) for the words "does not include a citizen of India", the words "does not include a citizen of India other than those citizens of India, being the legal heir and successor of the "enemy" or "enemy subject" or "enemy firm" shall be substituted and shall always be deemed to have been substituted;

(IV) the following *Explanations* shall be inserted and shall always be deemed to have been inserted at the end, namely:—

*'Explanation 1.—* For the purposes of this clause, the expression "does not include a citizen of India" shall exclude and shall always be deemed to have been excluded those citizens of India, who are or have been the legal heir and successor of an "enemy" or an "enemy subject" or an "enemy firm" which or who has ceased to be an enemy due to death, extinction, winding up of business or change of nationality or that the legal heir and successor is a citizen of India or the citizen of a country which is not an enemy.

*Explanation 2.—* For the purposes of this clause, it is hereby clarified that

nothing contained in this Act shall affect any right of the legal heir and successor referred to in this clause (not being inconsistent to the provisions of this Act) which have been conferred upon him under any other law for the time being in force.';

(ii) in clause (c), in the proviso,—

(I) after the words "dies in the territories to which this Act extends", the words "or dies in any territory outside India" shall be inserted and shall always be deemed to have been inserted;

(II) the following *Explanations* shall be inserted and shall always be deemed to have been inserted at the end, namely:—

*'Explanation 1.—* For the purposes of this clause, it is hereby clarified that "enemy property" shall, notwithstanding that the enemy or the enemy subject or the enemy firm has ceased to be an enemy due to death, extinction, winding up of business or change of nationality or that the legal heir and successor is a citizen of India or the citizen of a country which is not an enemy, continue and always be deemed to be continued as an enemy property.

*Explanation 2.—* For the purposes of this clause, the expression "enemy property" shall mean and include and shall be deemed to have always meant and included all rights, titles and interest in, or any benefit arising out of, such property.'

3. *Amendment of section 5.—* On and from the date of commencement of the principal Act, in section 5, after sub-section (2), the following shall be inserted, and shall always be deemed to have been inserted, namely:—

'(3) The enemy property vested in the Custodian shall, notwithstanding that the

enemy or the enemy subject or the enemy firm has ceased to be an enemy due to death, extinction, winding up of business or change of nationality or that the legal heir and successor is a citizen of India or the citizen of a country which is not an enemy, continue to remain, save as otherwise provided in this Act, vested in the Custodian.

*Explanation.*— For the purposes of this subsection, “enemy property vested in the Custodian” shall include and shall always be deemed to have been included all rights, titles, and interest in, or any benefit arising out of, such property vested in him under this Act.’.

4. *Insertion of new section 5A.*— After section 5 of the principal Act, the following section shall be inserted, namely:—

“5A. *Issue of certificate by Custodian.*— The Custodian may, after making such inquiry as he deems necessary, by order, declare that the property of the enemy or the enemy subject or the enemy firm described in the order, vests in him under this Act and issue a certificate to this effect and such certificate shall be the evidence of the facts stated therein.”.

5. *Insertion of new section 5B.*— On and from the date of commencement of the principal Act, after section 5A (as so inserted by section 4 of this Act), the following shall be inserted and shall always be deemed to have been inserted, namely:—

‘5B. *Law of succession or any custom or usage not to apply to enemy property.*— Nothing contained in any law for the time being in force relating to succession or any custom or usage governing succession of property shall apply in relation to the enemy property under this Act and no person (including his legal heir and successor) shall have any right and shall be deemed not to have any right (including all rights, titles and interests or any benefit arising out of such property) in relation to such enemy property.

*Explanation.*— For the purposes of this section, the expressions “custom” and “usage” signify any rule which, having been continuously and uniformly observed for a long time, has obtained the force of law in the matters of succession of property.’.

6. *Amendment of section 6.*— On and from the date of commencement of the principal Act, for section 6 of the principal Act, the following section shall be substituted and shall always be deemed to have been substituted, namely:—

“6. *Prohibition to transfer any property vested in Custodian by an enemy, enemy subject or enemy firm.*— (1) No enemy or enemy subject or enemy firm shall have any right and shall never be deemed to have any right to transfer any property vested in the Custodian under this Act, whether before or after the commencement of this Act and any transfer of such property shall be void and shall always be deemed to have been void.

(2) Where any property vested in the Custodian under this Act had been transferred, before the commencement of the Enemy Property (Amendment and Validation) Act, 2017, by an enemy or enemy subject or enemy firm and such transfer has been declared, by an order, made by the Central Government, to be void, and the property had been vested or deemed to have been vested in the Custodian [by virtue of the said order made under section 6, as it stood before its substitution by section 6 of the Enemy Property (Amendment and Validation) Act, 2017] such property shall, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority, continue to vest or be deemed to have been vested in the Custodian and no person (including an enemy or enemy subject or enemy firm) shall have any

right or deemed to have any right (including all rights, titles and interests or any benefit arising out of such property) over the said property vested or deemed to have been vested in the Custodian.”.

7. *Amendment of section 8.*— In section 8 of the principal Act,—

(i) on and from the date of commencement of the principal Act, for sub-section (1), the following sub-section shall be substituted and shall always be deemed to have been substituted, namely:—

“(1) With respect to the property vested in the Custodian under this Act, the Custodian may take or authorise the taking of such measures as he considers necessary or expedient for preserving such property till it is disposed of in accordance with the provisions of this Act.”;

(ii) in sub-section (2),—

(a) after clause (i), the following clause shall be inserted, namely:—

“(ia) fix and collect the rent, standard rent, lease rent, licence fee or usage charges, as the case may be, in respect of enemy property;”;

(b) after clause (iv), the following clause shall be inserted, namely:—

“(iva) secure vacant possession of the enemy property by evicting the unauthorised or illegal occupant or trespasser and remove unauthorised or illegal constructions, if any.”.

8. *Insertion of new section 8A.*— After section 8 of the principal Act, the following section shall be inserted, namely:—

“8A. *Sale of property by Custodian.*—

(1) Notwithstanding anything contained in any judgment, decree or order of any

court, tribunal or other authority or any law for the time being in force, the Custodian may, within such time as may be specified by the Central Government in this behalf, dispose of whether by sale or otherwise, as the case may be, with prior approval of the Central Government, by general or special order, enemy properties vested in him immediately before the date of commencement of the Enemy Property (Amendment and Validation) Act, 2017 in accordance with the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017.

(2) The Custodian may, for the purpose of disposal of enemy property under sub-section (1), make requisition of the services of any police officer to assist him and it shall be the duty of such officer to comply with such requisition.

(3) The Custodian shall, on disposal of enemy property under sub-section (1) immediately deposit the sale proceeds into the Consolidated Fund of India and intimate details thereof to the Central Government.

(4) The Custodian shall send a report to the Central Government at such intervals, as it may specify, for the enemy properties disposed of under sub-section (1), containing such details, (including the price for which such property has been sold and the particulars of the buyer to whom the properties have been sold or disposed of and the details of the proceeds of sale or disposal deposited into the Consolidated Fund of India) as it may specify.

(5) The Central Government may, by general or special order, issue such directions to the Custodian on the matters relating to disposal of enemy property under sub-section (1) and such directions shall be binding upon the Custodian and the buyer of the enemy properties referred to in that sub-section



and other persons connected to such sale or disposal.

(6) The Central Government may, by general or special order, make such guidelines for disposal of enemy property under sub-section (1).

(7) Notwithstanding anything contained in this section, the Central Government may direct that disposal of enemy property under sub-section (1) shall be made by any other authority or Ministry or Department instead of Custodian and in that case all the provisions of this section shall apply to such authority or Ministry or Department in respect of disposal of enemy property under sub-section (1).

(8) Notwithstanding anything contained in sub-sections (1) to (7), the Central Government may deal with or utilise the enemy property in such manner as it may deem fit.”

9. *Insertion of new section 10A.*— After section 10 of the principal Act, the following section shall be inserted, namely:—

“10A. *Power to issue certificate of sale.*— (1) Where the Custodian proposes to sell any enemy immovable property vested in him, to any person, he may on receipt of the sale proceeds of such property, issue a certificate of sale in favour of such person and such certificate of sale shall, notwithstanding the fact that the original title deeds of the property have not been handed over to the transferee, be valid and conclusive proof of ownership of such property by such person.

(2) Notwithstanding anything contained in any law for the time being in force, the certificate of sale, referred to in sub-section (1), issued by the Custodian shall be a valid instrument for

the registration of the property in favour of the transferee and the registration in respect of enemy property for which such certificate of sale had been issued by the Custodian, shall not be refused on the ground of lack of original title deeds in respect of such property or for any such other reason.”.

10. *Amendment of section 11.*— In section 11 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) The Custodian, Deputy Custodian or Assistant Custodian shall have, for the purposes of exercising powers or discharging his functions under this Act, the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while dealing 5 of 1908. with any case under this Act, in respect of the following matters, namely:—

(a) requiring the discovery and inspection of documents;

(b) enforcing the attendance of any person, including any officer dealing with land, revenue and registration matters, banking officer or officer of a company and examining him on oath;

(c) compelling the production of books, documents and other records; and

(d) issuing commissions for the examination of witnesses or documents.”.

11. *Amendment of section 17.*— In section 17 of the principal Act, in sub-section (1), for the words “two per centum”, at both the places where they occur, the words “five per centum” shall be substituted.

12. *Substitution of new section for section 18.*— For section 18 of the principal Act, the following section shall be substituted, namely:—

“18. *Transfer of property vested as enemy property in certain cases.*— The Central Government may, on receipt of a representation from a person, aggrieved by an order vesting a property as enemy property in the Custodian within a period of thirty days from the date of receipt of such order or from the date of its publication in the Official Gazette, whichever is earlier and after giving a reasonable opportunity of being heard, if it is of the opinion that any enemy property vested in the Custodian under this Act and remaining with him was not an enemy property, it may by general or special order, direct the Custodian that such property vested as enemy property in the Custodian may be transferred to the person from whom such property was acquired and vested in the Custodian.”.

13. *Insertion of new section 18A.*— On and from the date of commencement of the principal Act, after section 18 (as so substituted by section 12 of this Act), the following section shall be inserted and shall always be deemed to have been inserted, namely:—

“18A. *Income not liable to be returned.*— Any income received in respect of the enemy property by the Custodian shall not, notwithstanding that such property had been transferred by way of sale under section 8A or section 18, as the case may be, to any other person, be returned or liable to be returned to such person or any other person.”.

14. *Insertion of new sections 18B and 18C.*— After section 18A of the principal Act, (as so

inserted by section 13 of this Act), the following sections shall be inserted, namely:—

“18B. *Exclusion of jurisdiction of civil courts.*— Save as otherwise provided in this Act, no civil court or authority shall have jurisdiction to entertain any suit or proceedings in respect of any property, subject matter of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017”, or any action taken by the Central Government or the Custodian in this regard.

18C. *Appeal to High Court.*— Any person aggrieved by an order of the Central Government under section 18 of this Act, may, within a period of sixty days from the date of communication or receipt of the order, file an appeal to the High Court on any question of fact or law arising out of such orders, and upon such appeal the High Court may, after hearing the parties, pass such orders thereon as it thinks proper:

Provided that the High Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing an appeal within the said period, allow it to be filed within a further period not exceeding sixty days.

*Explanation.*— In this section, “High Court” means the High Court of a State or Union territory in which the property referred to in section 18 is situated.”.

15. *Amendment of section 20.*— In section 20 of the principal Act, for the words “five hundred rupees” at both the places where they occur, the words “ten thousand rupees” shall be substituted.

16. *Amendment of section 22.*— On and from the date of commencement of the principal Act, in section 22 of the principal Act, after the words “for the time being in

force", the brackets and words "(including any law of succession or any custom or usage in relation to succession of property)" shall be inserted and shall always be deemed to have been inserted.

17. *Insertion of new section 22A.*— After section 22 of the principal Act, the following section shall be inserted and shall always be deemed to have been inserted with effect from the 2nd July, 2010, namely:—

"22A. *Validation.*— Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—

(a) the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, shall have and shall always be deemed to have effect for all purposes as if the provisions of this Act, as amended by the said Act, had been in force at all material times;

(b) any enemy property divested from the Custodian to any person under the provisions of this Act, as it stood immediately before the commencement of the Enemy Property (Amendment and Validation) Act, 2017, shall stand transferred to and vest or continue to vest, free from all encumbrances, in the Custodian in the same manner as it was vested in the Custodian before such divesting of enemy property under the provisions of this Act, as if the provisions of this Act, as amended by the aforesaid Act, were in force at all material times;

(c) no suit or other proceedings shall, without prejudice to the generality of the foregoing provisions, be maintained or continued in any court or tribunal or authority for the enforcement of any decree or order or

direction given by such court or tribunal or authority directing divestment of enemy property from the Custodian vested in him under section 5 of this Act, as it stood before the commencement of the Enemy Property (Amendment and Validation) Act, 2017, and such enemy property shall continue to vest in the Custodian under section 5 of this Act, as amended by the aforesaid Act, as the said section, as amended by the aforesaid Act was in force at all material times;

(d) any transfer of any enemy property, vested in the Custodian, by virtue of any order of attachment, seizure or sale in execution of decree of a civil court or orders of any tribunal or other authority in respect of enemy property vested in the Custodian which is contrary to the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, shall be deemed to be null and void and notwithstanding such transfer, continue to vest in the Custodian under this Act."

18. *Amendment of section 23.*— In section 23 of the principal Act, in sub-section (2), clause (d) shall be omitted.

19. *Power to remove difficulties.*—  
(1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act, as amended by the Enemy Property (Amendment and Validation) Act, 2017, or the Public Premises (Eviction of Unauthorised Occupants) Act, 1971, as amended 40 of 1971.



by the Enemy Property (Amendment and Validation) Act, 2017, as may appear to be necessary for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of two years from the date on which the Enemy Property (Amendment and Validation) Bill, 2017, replacing the Enemy Property (Amendment and Validation) Fifth Ordinance, 2016, receives the assent of the President. Ord. 8 of 2016.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

20. *Amendment of sections 2 and 3 of Act 40 of 1971.*— In the Public Premises (Eviction of Unauthorised Occupants) Act, 1971,—

(a) in section 2, in clause (e), after sub-clause (3), the following sub-clause shall be inserted, namely:—

“(4) any premises of the enemy property as defined in clause (c) of section 2 of the Enemy Property Act, 1968.”;

(b) in section 3, in clause (a),—

(i) in the second proviso, the word “and” shall be omitted;

(ii) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the Custodian, Deputy Custodian and Assistant Custodian of the enemy property appointed under section 3 of the Enemy Property Act, 1968 shall be deemed to have been appointed as the Estate Officer

in respect of those enemy property, being the public premises, referred to in sub-clause (4) of clause (e) of section 2 of this Act for which they had been appointed as the Custodian, Deputy Custodian and Assistant Custodian under section 3 of the Enemy Property Act, 1968.”.

34 of 1968.

21. *Saving.*— Notwithstanding the cessation of the operation of the Enemy Property (Amendment and Validation) Ordinance, 2010, anything done or any action taken under the Enemy Property Act, 1968, or the Public Premises (Eviction of Unauthorised Occupants) Act, 1971, as amended by the Enemy Property (Amendment and Validation) Ordinance, 2010, shall be deemed to have been done or taken under the corresponding provisions of those Acts, as amended by the Enemy Property (Amendment and Validation) Ordinance, 2010, as if the provisions of this Act, as amended by the said Ordinance had been in force at all material times. Ord. 4 of 2010.

22. *Repeal and savings.*— (1) The Enemy Property (Amendment and Validation) Fifth Ordinance, 2016 is hereby repealed. Ord. 8 of 2016.

(2) Notwithstanding such repeal, anything done or any action taken under the Enemy Property Act, 1968 as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act. 34 of 1968.

**Notification**

10/8/2017-LA/183(r)

The Taxation Laws (Amendment) Act, 2017 (Central Act No. 18 of 2017), which has been passed by Parliament and assented to by the President on 04-05-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 05-05-2017, is hereby published for the general information of the public.

*Julio Barbosa Noronha*, Joint Secretary (Law).

Porvorim, 16th October, 2017

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**THE TAXATION LAWS (AMENDMENT)  
ACT, 2017**

AN

ACT

*further to amend the Customs Act, 1962, the Customs Tariff Act, 1975, the Central Excise Act, 1944, the Central Sales Tax Act, 1956, the Finance Act, 2001 and the Finance Act, 2005 and to repeal certain enactments.*

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Taxation Laws (Amendment) Act, 2017.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the commencement of that provision.

**CHAPTER 1****Customs**

2. *Amendment of section 2.*— In the Customs Act, 1962 (hereinafter 52 of 1962. referred to as the Customs Act), in section 2, in clause (11), after the words “the area of a Customs station”, the words “or a warehouse” shall be inserted.

3. *Insertion of new sections 108A and 108B.*— In the Customs Act, after section 108, the following sections shall be inserted, namely:—

“108A. *Obligation to furnish information.*— (1) Any person, being—

(a) a local authority or other public body or association; or

(b) any authority of the State Government responsible for the collection of value added tax or sales tax or any other tax relating to the goods or services; or

(c) an income-tax authority appointed under the provisions of the income tax Act, 1961; 43 of 1961.

(d) a Banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934; or 2 of 1934.

(e) a co-operative bank within the meaning of clause (dd) of section 2 of the Deposit Insurance and Credit Guarantee Corporation Act, 1961; or 47 of 1961.

(f) a financial institution within the meaning of clause (c), or a non-banking financial company within the meaning of clause (f) of section 45-I of the Reserve Bank of India Act, 1934; or 2 of 1934.

(g) a State Electricity Board; or an electricity distribution or

transmission licensee under the Electricity Act, 2003, or any other entity entrusted, as the case may be, with such functions by the Central Government or the State Government; or	36 of 2003.	meaning of clause (18) of section 2 of the Railways Act, 1989; or	24 of 1989.
(h) the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908; or	16 of 1908.	(q) an officer of the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934,	2 of 1934.
(i) a Registrar within the meaning of the Companies Act, 2013; or	18 of 2013.	who is responsible for maintaining record of registration or statement of accounts or holding any other information under any of the Acts specified above or under any other law for the time being in force, which is considered relevant for the purposes of this Act, shall furnish such information to the proper officer in such manner as may be prescribed by rules made under this Act.	
(j) the registering authority empowered to register motor vehicles under Chapter IV of the Motor Vehicles Act, 1988; or	59 of 1988.	(2) Where the proper officer considers that the information furnished under sub-section (1) is defective, he may intimate the defect to the person who has furnished such information and give him an opportunity of rectifying the defect within a period of seven days from the date of such intimation or within such further period which, on an application made in this behalf, the proper officer may allow and if the defect is not rectified within the said period of seven days or, further period, as the case may be, so allowed, then, notwithstanding anything contained in any other provision of this Act, such information shall be deemed as not furnished and the provisions of this Act shall apply.	
(k) the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013; or	30 of 2013.	(3) Where a person who is required to furnish information has not furnished the same within the time specified in sub-section (1) or sub-section (2), the proper officer may serve upon him a notice requiring him to furnish such information within a period not exceeding thirty days from the date of service of the notice and such person shall furnish such information.	
(l) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956; or	42 of 1956.	108B. <i>Penalty for failure to furnish information return.</i> — Where the person who is required to furnish information under section 108A fails to do so within the period specified in the notice issued under sub-section (3) thereof, the proper officer may direct such person to pay, by way of penalty,	
(m) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996; or	22 of 1996.		
(n) the Post Master General within the meaning of clause (j) of section 2 of the Indian Post Office Act, 1898; or	6 of 1898.		
(o) the Director General of Foreign Trade within the meaning of clause (d) of section 2 of the Foreign Trade (Development and Regulation) Act, 1992; or	22 of 1992.		
(p) the General Manager of a Zonal Railway within the			

a sum of one hundred rupees for each day of the period during which the failure to furnish such information continues.”.

## CHAPTER II

### Customs Tariff

4. *Amendment of section 3.*— In the Customs Tariff Act, 1975, in 51 of 1975. section 3,—

(a) in sub-section (2),—

(i) in clause (ii), for item (a), the following item shall be substituted, namely:—

“(a) the duty referred to in sub-sections (1), (3), (5), (7) and (9);”;

(ii) in the proviso, in sub-clause (b), item (ii) shall be omitted;

(b) in sub-section (6), in clause (ii), for item (a), the following item shall be substituted, namely:—

“(a) the duty referred to in sub-sections (5), (7) and (9);”;

(c) for sub-sections (7) and (8), the following sub-sections shall be substituted, namely:—

“(7) Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty per cent. as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8).

(8) For the purposes of calculating the integrated tax under sub-section (7) on any imported article where such tax is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the 52 of 1962. aggregate of—

(a) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value of 52 of 1962. such article fixed under sub-section (2) of that section, as the case may be; and

(b) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any 52 of 1962. sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include the tax referred to in sub-section (7) or the cess referred to in sub-section (9).

(9) Any article which is imported into India shall, in addition, be liable to the goods and services tax compensation cess at such rate, as is leviable under section 8 of the Goods and Services Tax (Compensation to States) Cess Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (10).

(10) For the purposes of calculating the goods and services tax compensation cess under sub-section (9) on any imported article where such cess is leviable at any percentage of its value, the value of the imported article shall, notwithstanding anything contained in section 14 of the Customs Act, 1962, be the 52 of 1962. aggregate of—

(a) the value of the imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value of such article fixed under sub-section (2) of that section, as the case may be; and

(b) any duty of customs chargeable on that article under section 12 of the Customs Act, 1962, and any sum chargeable on that article under any law for the time being in force as an addition to, and in the same manner as, a duty of customs, but does not include the tax referred to in sub-section (7) or the cess referred to in sub-section (9).

(11) The duty or tax or cess, as the case may be, chargeable under this section shall be in addition to any other duty or tax or cess, as the case may be, imposed under this Act or under any other law for the time being in force.

(12) The provisions of the Customs Act, 1962 and the <sup>52 of 1962.</sup> rules and regulations made thereunder, including those relating to drawbacks, refunds and exemption from duties shall, so far as may be, apply to the duty or tax or cess, as the case may be, chargeable under this section as they apply in relation to the duties leviable under that Act."

### CHAPTER III

#### Central Excise

5. *Amendment of section 2.*— In the Central Excise Act, 1944 <sup>1 of 1944.</sup> (hereinafter referred to as the Central Excise Act), in section 2,—

(a) in clause (d), for the words and figures "the First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985", <sup>5 of 1986.</sup> the words "the Fourth Schedule" shall be substituted;

(b) in clause (e) the words "other than salt" shall be omitted;

(c) in clause (f), in sub-clause (ii), for the words and figures "the First Schedule to the Central Excise Tariff Act, 1985", the words <sup>5 of 1986.</sup>

"the Fourth Schedule" shall be substituted.

6. *Substitution of new section for section 3.*— In the Central Excise Act, for section 3, the following section shall be substituted, namely:—

"3. *Duty specified in the Fourth Schedule to be levied.*— (1) There shall be levied and collected in such manner as may be prescribed a duty of excise to be called the Central Value Added Tax (CENVAT) on all excisable goods (excluding goods produced or manufactured in special economic zones) which are produced or manufactured in India as, and at the rates, set forth in the Fourth Schedule:

Provided that the duty of excise which shall be levied and collected on any excisable goods which are produced or manufactured by a hundred per cent. export-oriented undertaking and brought to any other place in India, shall be an amount equal to the aggregate of the duties of customs which would be leviable under the Customs Act, 1962 or any other law for the time <sup>52 of 1962.</sup> being in force, on like goods produced or manufactured outside India if imported into India, and where the said duties of customs are chargeable by reference to their value, the value of such excisable goods shall, notwithstanding anything contained in any other provision of this Act, be determined in accordance with the provisions of the Customs Act, 1962 and the Customs Tariff Act, 1975. <sup>51 of 1975.</sup>

*Explanation 1.*— Where in respect of any such like goods, any duty of customs leviable for the time being in force is leviable at different rates, then, such duty shall, for the purposes of this proviso, be deemed to be leviable at the highest of those rates.



*Explanation 2.*—For the purposes of this sub-section,—

(i) “hundred per cent. export-oriented undertaking” means an undertaking which has been approved as a hundred per cent. export, oriented undertaking by the Board appointed in this behalf by the Central Government in exercise of the powers conferred by section 14 of the Industries (Development and Regulation) Act, 1951, and the rules made under that Act; 65 of 1951.

(ii) “Special Economic Zone” shall have the meaning assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005. 28 of 2005.

(2) The provisions of sub-section (1) shall apply in respect of all excisable goods which are produced or manufactured in India by or on behalf of the Government, as they apply in respect of goods which are not produced or manufactured by the Government.

(3) The Central Government may, by notification in the Official Gazette, fix, for the purposes of levying the said duty, tariff values of any articles enumerated, either specifically or under general headings, in the Fourth Schedule as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.

(4) The Central Government may fix different tariff values—

(a) for different classes or descriptions of the same excisable goods; or

(b) for excisable goods of the same class or description—

(i) produced or manufactured by different classes of producers or manufacturers; or

(ii) sold to different classes of buyers:

Provided that in fixing different tariff values in respect of excisable goods falling under sub-clause (i) or sub-clause (ii), regard shall be had to the sale prices charged by the different classes of producers or manufacturers or, as the case may be, the normal practice of the wholesale trade in such goods.”.

7. *Amendment of section 3A.*— In the Central Excise Act, in section 3A, in *Explanation 1*, for the words and figures, “First Schedule and the Second Schedule to the Central Excise Tariff Act, 1985”, the words “Fourth Schedule” shall be substituted. 5 of 1986.

8. *Insertion of new sections 3B and 3C.*— In the Central Excise Act, after section 3A, the following sections shall be inserted, namely:—

“3B. *Emergency power of Central Government to increase duty of excise.*— (1) Where, in respect of any goods, the Central Government is satisfied that the duty leviable thereon under section 3 should be increased and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, amend the Fourth Schedule to substitute the rate of duty specified therein in respect of such goods in the following manner, namely:—

(a) in a case where the rate of duty as specified in the Fourth Schedule as in force immediately before the issue of such notification is nil, a rate of duty not exceeding fifty per cent. *ad valorem* expressed in any form or method;

(b) in any other case, a rate of duty which shall not be more than twice the rate of duty specified in respect of such goods in the Fourth Schedule as in force immediately before the issue of the said notification:

Provided that the Central Government shall not issue any notification under this sub-section for substituting the rate of

duty in respect of any goods as specified by an earlier notification issued under this sub-section by that Government before such earlier notification has been approved with or without modifications under sub-section (2).

*Explanation.*— For the purposes of this sub-section, the term “form or method”, in relation to a rate of duty of excise, means the basis, including valuation, weight, number, length, area, volume or any other measure, on which the duty may be levied.

(2) Every notification under sub-section (1) shall be laid before each House of Parliament, if it is in session, as soon as may be after the issue of the notification, and, if it is not in session, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.

(3) Any notification issued under sub-section (1), including a notification approved or modified under sub-section (2), may be rescinded by the Central Government at any time by issuing notification in the Official Gazette.

**3C. Power of Central Government to amend Fourth Schedule.**— (1) Where the Central Government is satisfied that it is necessary so to do in the public interest, it may, by notification in the Official Gazette, amend the Fourth Schedule:

Provided that such amendment shall not alter or affect in any manner the rates specified in the Fourth Schedule at which the duties of excise shall be leviable on the goods specified therein.”.

**9. Amendment of section 38.**— In the Central Excise Act, in section 38, after the word, figure and letter “section 3A”, the word, figure and letter “section 3C” shall be inserted.

**10. Insertion of a new section 38B.**— In the Central Excise Act, after section 38A, the following section shall be inserted, namely:—

“38B. *Savings of references to Chapter, heading, sub-heading and tariff item in Central Excise Tariff Act, 1985.*— Notwithstanding the repeal of the Central Excise Tariff Act, 1985 by sub-section (1) of section 174 of the Central Goods and Services Tax Act, 2017, any reference to the Chapter, heading, sub-heading or tariff item, as the case may be, in the First Schedule to the said Act or in any rules or regulations made there under, or in any notification, circular, order or instruction issued there under, shall mean a reference to the Chapter, heading, sub-heading or tariff item, as the case may be, in the Fourth Schedule.”.

**11. Substitution of new Schedule for Third Schedule.**— In the Central Excise Act, for the Third Schedule, the Schedule specified in the First Schedule shall be substituted.

**12. Insertion of Fourth Schedule.**— In the Central Excise Act, after the Third Schedule, the Schedule specified in the Second Schedule shall be inserted.

#### CHAPTER IV

##### Central Sales Tax

**13. Amendment of section 2.**— In the Central Sales Tax Act, 1956 <sup>74 of 1956.</sup> (hereinafter referred to as the Central Sales Tax Act), in section 2,—

(a) clause (c) shall be omitted;

(b) for clause (d), the following clause shall be substituted, namely:—

‘(d) “goods” means—

- (i) petroleum crude;
- (ii) high speed diesel;
- (iii) motor spirit (commonly known as petrol);
- (iv) natural gas;
- (v) aviation turbine fuel; and
- (vi) alcoholic liquor for human consumption;’.

14. *Omission of section 14.*— In the Central Sales Tax Act, section 14 shall be omitted.

15. *Omission of section 15.*— In the Central Sales Tax Act, section 15 shall be omitted.

## CHAPTER V

### Miscellaneous

16. *Amendment of Seventh Schedule to Act 14 of 2001.*— In the Finance Act, 2001, in the Seventh Schedule,—

(a) except tariff items 2402 20 10, 2402 20 20, 2402 20 30, 2402 20 40, 2402 20 50, 2402 20 90, 2402 90 10, 2403 11 10, 2403 19 10, 2403 19 21, 2403 19 29, 2403 19 90, 2403 91 00, 2403 99 10, 2403 99 20, 2403 99 30, 2403 99 40, 2403 99 50, 2403 99 60, 2403 99 90 and 2709 00 00 and the entries relating thereto, all other heading, sub-heading, tariff items and entries relating thereto shall be omitted;

(b) for tariff item 2709 00 00 and the entries relating thereto, the following tariff item and entries shall be substituted, namely:—

(1)	(2)	(3)	(4)
“2709 20 00	Petroleum Crude	Kg.	Rs. 50 per tonne”.

17. *Amendment of Seventh Schedule to Act 18 of 2005.*— In the Finance Act, 2005, in the Seventh Schedule, tariff item 2106 90 20 and the entries relating thereto shall be omitted.

18. *Repeal and savings of certain enactments.*— (1) The enactments specified in the third column of the Third Schedule are

hereby repealed to the extent specified in the fourth column thereof.

(2) Notwithstanding the repeal under sub-section (1), such repeal shall not—

(a) affect any other law in which the repealed enactment has been applied, incorporated or referred to;

(b) affect the validity, invalidity, effect or consequences of anything already done or suffered or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing under the repealed enactment;

(c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

(d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

(2) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897, with 10 of 1897. regard to the effect of repeals.

19. *Collection and payment of arrears of duties.*— Notwithstanding the repeal of the enactments specified in the Third Schedule, the proceeds of duties levied under the said enactments immediately preceding the date appointed under sub-section (2) of section 1,—

(i) if collected by the collecting agencies but not paid into the Reserve Bank of India; or

(ii) if not collected by the collecting agencies,

shall be paid or as the case may be, collected and paid into the Reserve Bank of India for being credited to the Consolidated Fund of India.

THE FIRST SCHEDULE  
(See section 11)

“THE THIRD SCHEDULE  
[See section 2 (f) (iii)]

**Notes**

1. In this Schedule, “heading”, “sub-heading” and “tariff item” mean respectively, a heading, sub-heading and tariff item in the Fourth Schedule.

2. The rules for the interpretation, the Section, Chapter Notes and the General Explanatory Notes of the Fourth Schedule shall apply to the interpretation of this Schedule.

Sr. No.	Heading, Sub-heading or Tariff item	Description of goods
1.	2402 20 10 to 2402 20 90	All Goods
2.	2403 99 10, 2403 99 20, 2403 99 30	Chewing tobacco and preparations containing chewing tobacco
3.	2403 99 90	Pan masala containing tobacco”.

THE SECOND SCHEDULE  
(See section 12)

“THE FOURTH SCHEDULE  
[See section 2 (d) and 2 (f) (ii)]

**General Rules for the interpretation of this Schedule**

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Sections or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. Any reference in a heading—

(a) to an article shall be taken to include a reference to that article incomplete or unfinished,

provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled;

(b) to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.

3. When by application of clause (b) of rule 2 or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:—

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to clause (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable;

(c) when goods cannot be classified by reference to clause (a) or clause (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading Notes and, *mutatis*



*mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule, the relative Chapter Notes also apply, unless the context otherwise requires.

#### General Explanatory Notes

1. Where in column (2) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "--", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-". Where the description of an article or group of articles is preceded by "---" or "----", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of the article or group of articles which has "-" or "--".

2. The abbreviation "%" in column (4) of this Schedule, in relation to the rate of duty, indicates that the duty on the goods to which the entry relates shall be charged on the basis of the value of the goods fixed, defined or deemed to be, as the case may be, under or in sub-section (2), read with sub-section (3) of section 3 or section 4 or section 4A of the Central Excise Act, 1944, the duty being equal to 1 of 1944. such percentage of the value as is indicated in that column.

#### Additional Notes

In this Schedule,—

(1) The expression,—

(a) "heading", in respect of goods, means a description in list of tariff provisions accompanied by a four-digit number and includes all sub-headings of tariff items the first four-digits of which correspond to that number;

(b) "sub-heading", in respect of goods, means a description in the list of tariff provisions accompanied by a six-digit number and includes all tariff items the first six-digits of which correspond to that number;

(c) "tariff item" means a description of goods in the list of tariff provisions accompanying either eight-digit number and the rate of the duty of excise, or eight-digit number with blank in the column of the rate of duty;

(2) The list of tariff provisions is divided into Sections, Chapters and Sub-Chapters;

(3) In column (3), the standard unit of quantity is specified for each tariff item to facilitate the collection, comparison and analysis of trade statistics;

(4) "....." against any goods denotes that Central Excise duty under this Schedule is not leviable on such goods.

#### List of Abbreviations used

Abbreviations	For
1. kg.	Kilogram
2. Tu	Thousand in number

#### SECTION IV

##### Tobacco and Manufactured Tobacco Substitutes Note

In this Section, the expression "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

#### Chapter 24

##### Tobacco and Manufactured Tobacco Substitutes Notes

1. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

2. In relation to products of heading 2401 or 2402 or 2403, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

3. In this Chapter, "Pan masala containing tobacco", commonly known as "gutkha" or by any other name, included in tariff item 2403 99 90, means any preparation containing betelnuts and tobacco and anyone or more of the following ingredients, namely:—

(i) lime; and

(ii) kattha (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.



**Sub-Heading Note**

For the purposes of sub-heading 2403 11, the expression “water pipe tobacco” means, tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.

**Supplementary Notes**

For the purposes of this Chapter.

(1) “tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

(2) “cut-tobacco” means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine-rolled cigarettes.

(3) “smoking mixtures for pipes and cigarettes” of sub-heading 2403 10 does not cover “Gudaku”.

Tariff item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
2401	<b>Unmanufactured Tobacco; Tobacco Refuse</b>		
2401 10	--- <i>Tobacco, not stemmed or stripped:</i>		
2401 10 10	--- Flue cured virginia tobacco	kg.	64%
2401 10 20	--- Sun cured country (natu) tobacco	kg.	64%
2401 10 30	--- Sun cured virginia tobacco	kg.	64%
2401 10 40	--- Burley tobacco	kg.	64%
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	64%
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	64%
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	64%
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	64%
2401 10 90	--- Other	kg.	64%
2401 20	--- <i>Tobacco, partly or wholly stemmed or stripped:</i>		
2401 20 10	--- Flue cured virginia tobacco	kg.	64%
2401 20 20	--- Sun cured country (natu) tobacco	kg.	64%
2401 20 30	--- Sun cured virginia tobacco	kg.	64%
2401 20 40	--- Burley tobacco	kg.	64%
2401 20 50	--- Tobacco for manufacture of biris	kg.	64%
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	64%
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	64%
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	64%
2401 20 90	--- Other	kg.	64%
2401 30 00	- Tobacco refuse	kg.	50%
2402	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>		
2402 10	- <i>Cigars, cheroots and cigarillos, containing tobacco:</i>		

(1)	(2)	(3)	(4)
2402 10 10	--- Cigar and cheroots	Tu	12.5% or Rs. 4006 per thousand, whichever is higher
2402 10 20	--- Cigarillos	Tu	12.5% or Rs. 4006 per thousand, whichever is higher
2402 20	--- <i>Cigarettes, containing tobacco:</i>		
2402 20 10	--- Other than filter cigarettes, of length not exceeding 65 millimetres	Tu	Rs. 1280 per thousand
2402 20 20	--- Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Tu	Rs. 2335 per thousand
2402 20 30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	Tu	Rs. 1280 per thousand
2402 20 40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	Tu	Rs. 1740 per thousand
2402 20 50	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	Rs. 2335 per thousand
2402 20 90	--- Other	Tu	Rs. 3375 per thousand
2402 90	--- <i>Other:</i>		
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	Rs. 3375 per thousand
2402 90 20	--- Cigarillos of tobacco substitutes	Tu	12.5% or Rs. 4006 per thousand whichever is higher
2402 90 90	--- Other	Tu	12.5% or Rs. 4006 per thousand whichever is higher
2403	<b>Other manufactured tobacco and manufactured tobacco substitutes; "Homogenised" or "Reconstituted" tobacco; Tobacco extracts and essences</b>		

(1)	(2)	(3)	(4)
	- <i>Smoking tobacco, whether or not containing tobacco substitute in any proportion;</i>		
2403 11	-- <i>Water pipe tobacco specified in Sub-heading</i>		
	<i>Note to this Chapter:</i>		
2403 11 10	--- Hukkah or gudaku tobacco	kg.	60%
2403 1190	--- Other	kg.	60%
2403 19	--- <i>Other</i>		
2403 19 10	--- Smoking mixtures for pipes and cigarettes	kg.	360%
	--- Biris:		
2403 19 21	--- Other than paper rolled biris, manufactured without the aid of machine	Tu	Rs. 12 per thousand
2403 19 29	--- Other	Tu	Rs. 80 per thousand
2403 19 90	-- Other	kg.	40%
	--- <i>Other:</i>		
2403 91 00	--- "Homogenised" or "reconstituted" tobacco	kg.	60%
2403 99	--- <i>Other:</i>		
2403 99 10	--- Chewing tobacco	kg.	81%
2403 99 20	--- Preparations containing chewing tobacco	kg.	60%
2403 99 30	--- Jarda scented tobacco	kg.	81%
2403 99 40	--- Snuff	kg.	60%
2403 99 50	--- Preparations containing snuff	kg.	60%
2403 99 60	--- Tobacco extracts and essence	kg.	60%
2403 99 70	--- Cut-tobacco	kg.	Rs. 70 per kg.
2403 99 90	--- Other	kg.	81%

## SECTION V

**Mineral Products**

## CHAPTER 27

Mineral Fuels, Mineral Oils and Products of their Distillation;  
Bituminous Substances; Mineral Waxes**Notes**

1. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals, but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used.

2. In relation to lubricating oils and lubricating preparations of heading 2710, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".

3. In relation to natural gas falling under heading 2711, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to "manufacture".

## SUB-HEADING NOTE

For the purposes of sub-heading 2710 12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

## SUPPLEMENTARY NOTES

In this Chapter, the following expressions have the meanings hereby assigned to them:—

(1) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff items 2710 12 11, 2710 12 12 and 2710 12 13)" means light oils, as defined in sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;

(2) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;

(3) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(4) "high speed diesel (HSD)" means any hydrocarbon oil conforming to Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(5) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:—

(a) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934; 30 of 1934.

(b) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution Specification IS: 1448 (p. 31)-1967 for the time being in force;

(c) "Final Boiling Point" shall be determined in the manner indicated in Indian Standards Institution Specification IS: 1448 (p.18)-1967 for the time being in force;

(d) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution Specification IS: 1448 (p. 8)-1967 for the time being in force;

(e) "Colour Comparison Test" shall be done in the following manner, namely:—

(i) first prepare a five per cent. weight by volume solution Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff item	Description of goods	Unit	Rate of Duty
(1)	(2)	(3)	(4)
2709	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>	Kg.	....
2709 10 00	- Petroleum oils and oils obtained from bituminous minerals,	Kg.	....
2709 20 00	- Petroleum crude		Nil
2710	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils</b>		

(1)	(2)	(3)	(4)
	- <i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oil</i>		
2710 12	-- <i>Light oils and preparations:</i>		
	--- <i>Motor spirit (Commonly known as petrol):</i>		
2710 12 11	--- Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115°C	Kg.	14%+Rs. 15.00 per litre
2710 12 12	--- Special boiling point spirits (other than benzene, toluene and toluol) with nominal boiling point range 63-70°C	Kg.	14%+Rs. 15.00 per litre
2710 12 13	--- Other Special boiling points spirits (other than benzene, benzol, toluene and toluol)	Kg.	14%+Rs. 15.00 per litre
2710 12 19	--- Other	Kg.	14%+Rs. 15.00 per litre
2710 12 20	--- Natural gasoline Liquid	Kg.	14%+Rs. 15.00 per litre
2710 12 90	--- Other	Kg.	14%+Rs. 15.00 per litre
2710 19	-- <i>Other:</i>		
2710 19 10	--- Superior Kerosene Oil (SKO)	Kg.	....
2710 19 20	--- Aviation Turbine Fuel (ATF)	Kg.	14%
2710 19 30	--- High Speed Diesel (HSD)	Kg.	14%+Rs. 15.00 per litre
2710 19 40	--- Light Diesel Oil (LDO)	Kg.	....
2710 19 50	--- Fuel oil	Kg.	....
2710 19 60	--- Base oil	Kg.	....
2710 19 70	--- Jute batching oil and textile oil	Kg.	....
2710 19 80	--- Lubricating oil	Kg.	....
2710 19 90	--- Other	Kg.	....
	- <i>Waste oil:</i>		
2710 20 00	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oil obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	Kg.	....
2710 91 00	--- Containing Polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Kg.	....
2710 99 00	--- Other	Kg.	....
2711	<b>Petroleum gases and other gaseous hydrocarbons</b>		
	- Liquefied:		



2711 11 00	-- Natural gas	Kg.	14%
2711 12 00	-- Propane	Kg.	.....
2711 13 00	-- Butane	Kg.	.....
2711 14 00	-- Ethylene, propylene, butylene and butadiene	Kg.	.....
2711 19 00	-- Other	Kg.	.....
	- <i>In gaseous state:</i>		
2711 21 00	-- Natural gas	Kg.	14%
2711 29 00	-- Other	Kg.	.....

THE THIRD SCHEDULE  
(See section 15)

Year	No.	Short title of enactments	Extent of repeal
(1)	(2)	(3)	(4)
1947	24	The Rubber Act, 1947	Clause (b) of sub-section (1) of section 9 and section 12
1951	65	The Industries (Development and Regulation) Act, 1951	Section 9
1953	29	The Tea Act, 1953	Clause (c) of section 3, sections 25 and 26 and clause (a) of sub-section (1) of section 27
1974	28	The Coal Mines (Conservation and Development) Act, 1974	Sections 6, 7 and 8
1976	56	The Beedi Workers Welfare Cess Act, 1976	The Whole
1977	36	The Water (Prevention and Control of Pollution) Cess Act, 1977	The Whole
1982	3	The Sugar Cess Act, 1982	The Whole
1982	4	The Sugar Development Fund Act, 1982	Sub-section (2) of section 3
1983	28	The Jute Manufacturers Cess Act, 1983	The Whole
2004	23	The Finance (No. 2) Act, 2004	Section 93
2007	22	The Finance Act, 2007	Section 138
2010	14	The Finance Act, 2010	Chapter VII
2015	20	The Finance Act, 2015	Chapter VI
2016	28	The Finance Act, 2016	Chapters VI and VII

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